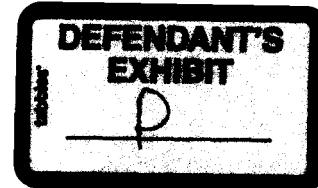


KEVIN INTERNATIONAL CORPORATION

**DEPT. 295, PMB 10001, SAIPAN, MP 96950-8901
TEL# (670) 234-2256/57 FAX# (670) 234-2258**

December 20, 2001

**Mr. Cheong Pui Ng
President
New Saipan Development, Inc.
San Antonio, Saipan, MP 96950**



Dear Mr. Ng:

This is in reference to our letter dated June 12, 2001 in regards to the management of all Kevin International Corporation construction projects particularly Chalan Kiya and Hyunjin Garment Factory Barracks.

Since most of the projects were fully completed, we would like to reduce effective January 1, 2002 the management fees from Twenty Thousand US Dollars (\$ 20,000.00) to Twelve Thousand US Dollars (\$ 12,000.00) per month.

Should you agree on the reduction of the management fees, please affix your signature below and return the copy of this letter to our office for our record.

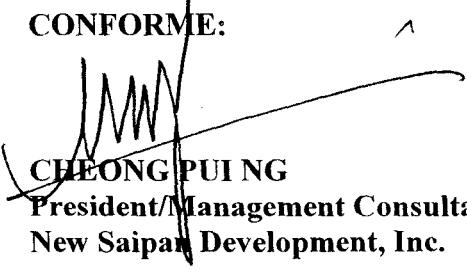
We would like you to know that we are extremely satisfied on the way you manage our construction business and because of this, we would like to continue doing business with you.

Thank you.

Very truly yours,


**KENNETH MAN KIN NG
President**

CONFORME:

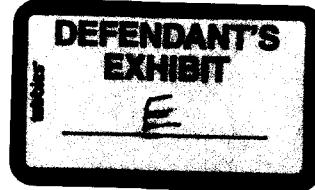

**CHEONG PUI NG
President/Management Consultant
New Saipan Development, Inc.**

KEVIN INTERNATIONAL CORPORATION

**DEPT. 295, PMB 10001, SAIPAN, MP 96950-8901
TEL# (670) 234-2256/57 FAX# (670) 234-2258**

March 20, 2003

**Mr. Cheong Pui Ng
President
New Saipan Development, Inc.
San Antonio, Saipan, MP 96950**



Dear Mr. Ng:

This is in reference to our letter dated December 20, 2001 in regards to the management of Kevin International Corporation's businesses.

Please be informed that we have decided to reduce the management fees from Twelve Thousand US Dollars (\$ 12,000.00) to Five Thousand US Dollars (\$ 5,000.00) per month, effective this coming April 1, 2003.

Should you agree on the reduction of the management fees, please affix your signature below and return the copy of this letter to our office for our record.

We would like you to know that we are extremely satisfied on the way you manage our businesses and because of this, we would like to continue our business relationship with you.

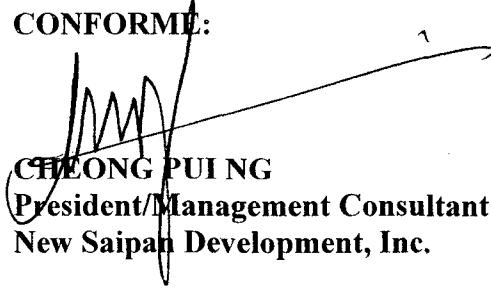
Thank you.

Very truly yours,

A handwritten signature in black ink, appearing to read "KENNETH MAN KIN NG".

**KENNETH MAN KIN NG
President**

CONFORME:


**CHEONG PUI NG
President/Management Consultant
New Saipan Development, Inc.**